

2009 Montana S Corporation Information and Composite Tax Return

Attach a copy of federal Form 1120S and Schedule(s) K-1

For calendar year 2009 or tax year beginning (MM-DD) ____ - ____ - **09** and ending (MM-DD-YY) ____ - ____ - ____

Name Cardinal Corporation			FEIN: <u>XX-XXXXXX</u>	
Mailing Address 125 Roberts Street			Federal Business Code: <u>518111</u>	
City Henderson			Incorporated in the State of: <u>NV</u>	
State NV	Zip+4 89012	Date: <u>01/01/2000</u>		
			Date Qualified in Montana: <u>09/06/2000</u>	
<input checked="" type="checkbox"/> I do not need the Montana S Corporation Information Return and Instructions sent to me next year. <input type="checkbox"/> I am requesting a refund with this tax return.				

- ☐ Check if this is an initial return

☒ Check if this is a final return

Reason for final return:

☐ a. Withdrawn

☒ b. Dissolved

☐ c. Merged

☐ d. Reorganized

☐ Check if this is an amended return

If you check the box above, check below all the reasons for amending your return:

☐ a. Federal Revenue Agent Report (a complete copy of this report is required)

☐ b. Apportionment factor changes (attach a statement explaining adjustments)

☐ c. Amended federal return

☐ d. Amended composite return

☐ e. Other (attach a statement explaining all adjustments in detail)

Shareholders' Pro Rata Share Items (Form 1120S, Schedule K)

1. Ordinary business income (loss)	1.	-38,393
2. Net rental real estate income (loss) (attach federal Form 8825)	2.	
3. a. Other gross rental income (loss).....	3a.	
b. Expenses from other rental activities (attach schedule)	3b.	
c. Subtract line 3b from line 3a. This is your other net rental income or loss.	3c.	
4. Interest income	4.	71,742
5. Ordinary dividends	5.	20,730
6. Royalties	6.	
7. Net short-term capital gain (loss) (attach federal Schedule D, Form 1120S)	7.	105,801
8. Net long-term capital gain (loss) (attach federal Schedule D, Form 1120S)	8.	
9. Net section 1231 gain (loss) (attach federal Form 4797)	9.	9,540
10. Other income (loss)	10.	
11. Add lines 1 through 10 and enter result. This is your total share of income or loss.	11.	169,420

Shareholders' Shares of Deduction (Form 1120S, Schedule K)

12. Section 179 deduction (attach federal Form 4562)	12.	
13. a. Contributions	13a.	8,200
b. Investment interest expense	13b.	36,951
c. Section 59(e)(2) expenditures (attach detailed schedule)	13c.	
d. Other deductions (attach detailed schedule)	13d.	
14. Add lines 12 through 13d and enter result. This is your total share of deductions.	14.	45,151

Shareholders' Distributive Shares of Montana Additions and Deductions to Income

15. a. Interest and dividends not taxable under the Internal Revenue Code (see instructions)	15a.	
b. Taxes based on income or profits	15b.	
c. Other additions (attach a detailed breakdown)	15c.	
Add lines 15a, 15b, and 15c; enter result. This is your total Montana additions to income.	15.	
16. a. Interest on U.S. government obligations (attach schedule)	16a.	
b. Deduction for purchasing recycled material (attach Form RCYL)	16b.	
c. Other deductions (attach detailed breakdown)	16c.	
Add lines 16a, 16b, and 16c; enter result. This is your total Montana deductions to income.	16.	
17. Subtract line 14 from line 11. Add the result to line 15, then subtract line 16 from that result. This is your net taxable income (loss).	17.	124,269

Shareholders' Distributive Shares of Multistate Apportionment and Allocation

18. Income apportioned to Montana. Multiply line 17 X <u>30.28700</u> % from Schedule I, line 5; enter the result. ...	18.	37,637
19. Income allocated to Montana. Enter the income or loss allocated directly to Montana (see instructions)	19.	
20. Add lines 18 and 19; enter result. This is the total Montana source income for multistate taxpayers.	20.	37,637

S Corporation Composite Return Tax

Shareholder Backup Withholding

S Corporation Montana Mineral Royalty Tax Withheld

Return Payments

Penalties and Interest (see instructions)

Amount Owed or Refund


For Direct Deposit of your refund, complete 1, 2, 3, and 4. Please see instructions on page 7.

1. RTN#

2. ACCT#

3. If using direct deposit, you are required to mark one box. ► ☐ Checking ☐ Savings

4. Is this refund going to an account that is located outside of the United States or its territories? ☐ Yes ☐ No

	Name, address and telephone number of paid preparer	<input checked="" type="checkbox"/> Check this box and attach a copy of your federal Form 7004 to receive your Montana extension.
	Joe Preparer, PO Box 100, St Louis, MO 61127 SSN, FEIN or PTIN: 123-45-6789	

May the DOR discuss this return with your tax preparer? ☒ Yes ☐ No

This return has to be signed by one of the following: president, vice president, treasurer, assistant treasurer, or chief accounting officer.

Declaration

I, the undersigned officer of the corporation for which this return is made, hereby declare that this return, including all accompanying schedules and statements, is to the best of my knowledge and belief a true, correct and complete return, made in good faith for the income period stated, pursuant to the Montana statutes and regulations.

Signature of officer X	Date	Printed name and title	Telephone number
----------------------------------	------	-------------------------------	------------------

Schedule I – Form CLT-4S, page 3

Entity name Cardinal Corporation Tax period ending 12-31-2009 FEIN xx-xxxxxxx

Apportionment Factors for Multistate S Corporations

Enter amounts in columns A and B. Enter percentages in column C.

	A. Everywhere	B. Montana	C. Factor
1. Property Factor: Use average value for real and tangible personal property			
1a. Land			
1b. Buildings.....			
1c. Machinery.....			
1d. Equipment.....			
1e. Furniture and fixtures			
1f. Leases and leased property	118,074	64,563	
1g. Inventories.....			
1h. Depletable assets.....			
1i. Supplies and other			
1j. Property of foreign subsidiaries included in combined unitary group..			
1k. Property of unconsolidated subsidiaries included in combined unitary group			
1l. Property of pass-through entities included in combined unitary group			
1m. Multiply amount of rents by 8 and enter result			
Total Property Value add lines 1a through 1m	118,074	64,563	
Take the total in column B and divide it by the total in column A. Multiply the result by 100. This is your property factor.			54.680100 %
2. Payroll Factor:			
2a. Compensation of officers.....			
2b. Salaries and wages.....			
Payroll included in:			
2c. Costs of goods sold.....			
2d. Other expenses and deductions.....			
2e. Payroll of foreign subsidiaries included in combined unitary group.....			
2f. Payroll of unconsolidated subsidiaries included in combined unitary group			
2g. Payroll of pass-through entities included in combined unitary group			
Total Payroll Value add lines 2a through 2g			
Take the total in column B and divide it by the total in column A. Multiply the result by 100. This is your payroll factor.			%
3. Sales (Gross Receipts) Factor:			
3a. Gross sales, less returns and allowances.....	138,000		
3b. Sales delivered or shipped to Montana purchasers:			
(1) Shipped from outside Montana	3b.(1)		
(2) Shipped from within Montana	3b.(2)		
3c. Sales shipped from Montana to:			
(1) United States government	3c.(1)		
(2) Purchasers in a state where the taxpayer is not taxable	3c.(2)		
3d. Sales other than sales of tangible personal property (i.e. service income).....	3d.		
3e. Net gains reported on federal Schedule D and federal Form 4797.....	3e.		
3f. Other gross receipts (rents, royalties, interest, etc).....	3f.		
3g. Sales (receipts) of foreign subsidiaries included in combined unitary group	227,464	21,540	
3h. Sales (receipts) of unconsolidated subsidiaries included in combined unitary group			
3i. Sales (receipts) of pass-through entities included in combined unitary group			
3j. Less: All intercompany transactions			
Total Sales Value add lines 3a through 3j.....	365,464	21,540	
Take the total in column B and divide it by the total in column A. Multiply the result by 100. This is your sales factor.			5.893900 %
4. Add the percentages on lines 1, 2, and 3 in column C. This is the sum of your factors.			60.574000 %
5. Divide the total percentage on line 4, column C, by the number of factors that can be included in the calculation. If there is a value in column A for a factor category (Property, Payroll, or Sales) you should include this factor as part of the calculation (see instructions). Enter the results here and also insert in line 18, page 1 of Form CLT-4S. This is your apportionment factor.			30.287000 %

Schedule III – Form CLT-4S, page 5

Entity name Cardinal Corporation Tax period ending 12-31-2009 FEIN xx-xxxxxxx

Montana S Corporation Information
Summary Schedule of Income and Supplemental Information

Section A: Resident Shareholders

A	B	C	D
Name Street Address or P O Box City State Zip Code	Identification Number SSN/FEIN	Ownership %	Montana Source Income (see instructions)
1.	SSN		
	FEIN		
2.	SSN		
	FEIN		
3.	SSN		
	FEIN		
4.	SSN		
	FEIN		
Section A Totals			

Shareholder Withholding: ☒ yes ☐ no
Composite Income Tax: ☒ yes ☐ no

Number of Resident Shareholders	
Number of Nonresident Shareholders	3
Total Number of Shareholders	3

Section B: Nonresident Individual Shareholders or Second Tier Pass-Through Entity Owners

A	B	C	D	E	F	G	H
Name Street Address or P O Box City State Zip Code	Identification Number SSN/FEIN	Ownership %	Montana Source Income (see instructions)	Federal Income from Entity (from federal Schedule K-1)	Composite Income Tax (from Schedule IV, column J)	Shareholder Withholding (see instructions)	Consent Agreement (year)
1. Albert Pujuis 2027 Sanders St Louis, MO 63124	SSN xxx-xx-xxxx FEIN	33.33	12,547	41,423	590		
2. Annabell Pujuis 100 Benton Ave St Louis, MO 63124	SSN xxx-xx-xxxx FEIN	33.33	12,547	41,423		865	
3. Ann Pujuis 200 Prospect St Louis, MO 63125	SSN xxx-xx-xxx FEIN	33.33	12,547	41,423			2009
Section B Totals					590	865	
Total of Sections A and B, column C only				100			

For each nonresident shareholder, complete ONLY one of these three columns: F, G or H. Please refer to the instructions for Schedule III.

Transfer the total from Column F to Form CLT-4S, page 2, line 21.
Transfer the total from Column G to Form CLT-4S, page 2, line 22.
Use additional sheets if necessary or you may use a document formatted similarly to Schedule III as a substitute.

Schedule IV – Form CLT-4S, page 6

Entity name Cardinal Corporation

Tax period ending 12-31-2009

FEIN xy-xxxxxxx

Montana S Corporation Composite Income Tax Schedule

Eligible Participating Shareholders: An eligible participant is a shareholder who is a nonresident individual or a pass-through entity whose only Montana source income for the tax year is from this entity and from other pass-through entities who have elected to file a composite return and pay a composite tax on behalf of the eligible participating shareholder. The entity must retain an executed power of attorney signed by the eligible participating shareholder, authorizing the S corporation to file a composite return and act on the shareholder's behalf.

Enter the number of participating shareholders. 1

Enter below in columns A through J the required information and amounts for each eligible participating shareholder.

A	B	C	D	E	F	G	H	I	J
Name	Social security number or federal employer identification number	Federal income from entity	Standard deduction	Exemption \$2,110	Calculate Montana taxable income. Subtract column D from column C then subtract column E from the result.	Enter the appropriate tax from the tax table below.	Montana source income	Ratio. Divide column H by column C and enter result.	Montana composite income tax. Multiply column G times column I and enter result.
1. Albert Pujols	xxx-xx-xxxx	41,423	3,950	2,110	35,363	1,948	12,547	0.3029	590
2.									
3.									
4.									
5.									
6.									
7.									
8.									
9.									
10.									
11.									
12.									
13.									
Column J Total									590

Transfer the amounts from column J to CLT-4S, Schedule III, Section B, column F.

Use additional sheets if necessary or you may use a document formatted similarly to Schedule IV as a substitute.

If Your Taxable Income Is More Than	But Not More Than	Multiply Your Taxable Income By	And Subtract	This Is Your Tax	If Your Taxable Income Is More Than	But Not More Than	Multiply Your Taxable Income By	And Subtract	This Is Your Tax
\$0	\$2,600	1% (0.010)	\$0		\$9,300	\$12,000	5% (0.050)	\$233	
\$2,600	\$4,500	2% (0.020)	\$26		\$12,000	\$15,400	6% (0.060)	\$353	
\$4,500	\$6,900	3% (0.030)	\$71		More Than \$15,400		6.9% (0.069)	\$492	
\$6,900	\$9,300	4% (0.040)	\$140						

Schedule VI – Form CLT-4S, page 7

Entity name _____ Tax period ending _____ FEIN _____

Reporting of Special Transactions

Complete Schedule VI only if your small business corporation filed any of the federal forms described below. Check the appropriate box indicating which form(s) you filed with the Internal Revenue Service for this tax year. If your answer is "Yes" to one or more of these forms, you will need to attach a complete copy of your federal tax return Form 1120S.

- 1. I filed federal Form 8918 – Material Advisor Disclosure Statement with the Internal Revenue Service.**

☐ Yes

Form 8918 is required to be filed by material advisors to any reportable transactions.

- 2. I filed federal Form 8824 – Like-Kind Exchanges with the Internal Revenue Service.**

☒ Yes

NOTE: Check the box if your like-kind exchange includes Montana property. Nonresidents do not have to report a like-kind exchange if the properties involved do not include Montana property.

Form 8824 is used to report each exchange of business or investment property for property of a like-kind.

- 3. I filed federal Form 8865 – Return of U.S. Persons With Respect to Certain Foreign Partnerships with the Internal Revenue Service.**

☐ Yes

Form 8865 is used to report the information required under 26 USC 6038 (reporting with respect to controlled foreign partnerships), Section 6038B (reporting of transfers to foreign partnerships), or Section 6046A (reporting of acquisitions, dispositions, and changes in foreign partnership interest.)

- 4. I filed federal Form 8886 – Reportable Transaction Disclosure Statement with the Internal Revenue Service.**

☐ Yes

Form 8886 is used to disclose information for each reportable transaction in which you participated.

Complete this section if you made a disbursement to a related party

- 5. During this tax year I have made payments to related parties (excluding salary compensation) that exceed \$100,000 per recipient.**

☐ Yes

If your answer is "Yes" to this question, please provide the name and federal employer identification number of each related party below and the amount that you paid to each related party:

Name	FEIN	Amount of Payment
_____	_____	_____
_____	_____	_____
_____	_____	_____

Montana Schedule K-1

(CLT-4S and PR-1)

Partner's/Shareholder's Share of Income (Loss), Deductions, Credits, etc.

For the year January 1 - December 31, 2009, or tax year beginning _____ and ending _____.

Part 1 - Pass-Through Entity Information

A Entity's federal employer identification number (FEIN) <u>xx-xxxxxxx</u>	Check applicable boxes: <input checked="" type="checkbox"/> Form CLT-4S <input type="checkbox"/> Amended K-1 <input type="checkbox"/> Form PR-1 <input type="checkbox"/> Final K-1
B Entity's name and mailing address Cardinal Corporation 125 Roberts Street Henderson, NV 89012	
C <input type="checkbox"/> Check this box if this is a publicly traded partnership.	

Part 2 - Partner/Shareholder Information

A Partner's/shareholder's identifying number (SSN/FEIN) <u>xxx-xx-xxxx</u>	D Check this box if partner/shareholder is a nonresident: <input checked="" type="checkbox"/> If a nonresident, please check this box if a Montana Form PT-AGR, nonresident agreement has been filed for partner/shareholder <input type="checkbox"/>		
B Partner's/shareholder's name and mailing address Albert Pujuls 2027 Sanders St Louis, MO 63124			
C What type of entity is this partner/shareholder? <u>Individual</u>	E Shareholder's percentage of stock ownership <u>33.33</u> %		
	F Partner's:	Beginning	Ending
	Profit	_____ %	_____ %
	Loss	_____ %	_____ %
	Capital	_____ %	_____ %

Part 3 - All Partners/Shareholders—Montana Adjustments

A Federal Schedule K-1 income (loss) minus deductions	A.	<u>66,862</u>	Information only; see instructions.
B Montana additions to income			
1. Federally tax-exempt interest	B1.	_____	
2. Taxes based on income or profits	B2.	_____	
3. Other additions. List type _____ and amount	B3.	_____	
C Montana subtractions from income			
1. Interest from U.S. Treasury obligations	C1.	_____	
2. Deduction for purchasing recycled material	C2.	_____	
3. Other subtractions. List type _____ and amount	C3.	_____	
D Multistate pass-through entities			
1. Apportioned income. Income apportioned to Montana	D1.	<u>12,547</u>	Information only; see instructions
2. Allocable income. Income allocated to Montana. List type _____ and amount	D2.	_____	Information only; see instructions
E Total income taxable to partner/shareholder	E.	<u>12,547</u>	Information only; see instructions

Part 4 - Nonresident Individual, Estate or Trust Beneficiary Only—Montana Source Income (Loss)

1. Montana apportionment percentage	1.	<u>0.3029</u> %	Information only; see instructions
2. Ordinary business income (loss)	2.	<u>-3,876</u>	
3. Net rental real estate income (loss)	3.	_____	
4. Other net rental income (loss)	4.	_____	
5. Guaranteed payments	5.	_____	
6. Interest income	6.	<u>7,244</u>	
7. Ordinary dividends	7.	<u>2,093</u>	
8. Royalties	8.	_____	
9. Net short-term capital gain (loss)	9.	<u>10,682</u>	
10. Net long-term capital gain (loss)	10.	_____	
11. Net section 1231 gain (loss)	11.	<u>963</u>	
12. Other income (loss). List type _____ and amount	12.	_____	
13. Montana composite income tax paid on behalf of partner/shareholder	13.	<u>590</u>	
14. Montana income tax withheld on behalf of partner/shareholder	14.	_____	

Part 5 - Supplemental Information

1. Premiums for Insure Montana Small Business Health Insurance credit expenses	1.	_____	
2. Film Production Credit expenses	2.	_____	
3. Mineral royalties tax withholding	3.	_____	
4. Other information. List type _____ and amount	4.	_____	

Part 6 - Montana Tax Credits and Recapture (If Applicable)

1. Insure Montana Small Business Health Insurance credit. Business FEIN	1.	_____	
2. Health insurance for uninsured Montanans credit (Form HI)	2.	_____	
3. Contractor's gross receipts tax credit	3.	_____	
4. Other credit/recapture information. List type _____ and amount	4.	_____	

Montana Schedule K-1

(CLT-4S and PR-1)

Partner's/Shareholder's Share of Income (Loss), Deductions, Credits, etc.

For the year January 1 - December 31, 2009, or tax year beginning _____ and ending _____.

Part 1 - Pass-Through Entity Information

A Entity's federal employer identification number (FEIN) <u>xx-xxxxxxx</u>	Check applicable boxes: <input checked="" type="checkbox"/> Form CLT-4S <input type="checkbox"/> Amended K-1 <input type="checkbox"/> Form PR-1 <input type="checkbox"/> Final K-1
B Entity's name and mailing address Cardinal Corporation 125 Roberts Street Henderson, NV 89012	
C <input type="checkbox"/> Check this box if this is a publicly traded partnership.	

Part 2 - Partner/Shareholder Information

A Partner's/shareholder's identifying number (SSN/FEIN) <u>xxx-xx-xxxx</u>	D Check this box if partner/shareholder is a nonresident: <input checked="" type="checkbox"/> If a nonresident, please check this box if a Montana Form PT-AGR, nonresident agreement has been filed for partner/shareholder <input type="checkbox"/>		
B Partner's/shareholder's name and mailing address Annabell Pujuls 100 Benton Ave St Louis, MO 63124			
C What type of entity is this partner/shareholder? <u>Individual</u>	E Shareholder's percentage of stock ownership <u>33.33</u> %		
	F Partner's:	Beginning	Ending
	Profit	_____ %	_____ %
	Loss	_____ %	_____ %
	Capital	_____ %	_____ %

Part 3 - All Partners/Shareholders—Montana Adjustments

A Federal Schedule K-1 income (loss) minus deductions	A.	<u>66,862</u>	Information only; see instructions.
B Montana additions to income			
1. Federally tax-exempt interest	B1.	_____	
2. Taxes based on income or profits	B2.	_____	
3. Other additions. List type _____ and amount	B3.	_____	
C Montana subtractions from income			
1. Interest from U.S. Treasury obligations	C1.	_____	
2. Deduction for purchasing recycled material	C2.	_____	
3. Other subtractions. List type _____ and amount	C3.	_____	
D Multistate pass-through entities			
1. Apportioned income. Income apportioned to Montana	D1.	<u>12,547</u>	Information only; see instructions
2. Allocable income. Income allocated to Montana. List type _____ and amount	D2.	_____	Information only; see instructions
E Total income taxable to partner/shareholder	E.	<u>12,547</u>	Information only; see instructions

Part 4 - Nonresident Individual, Estate or Trust Beneficiary Only—Montana Source Income (Loss)

1. Montana apportionment percentage	1.	<u>0.3029</u> %	Information only; see instructions
2. Ordinary business income (loss)	2.	<u>-3,876</u>	
3. Net rental real estate income (loss)	3.	_____	
4. Other net rental income (loss)	4.	_____	
5. Guaranteed payments	5.	_____	
6. Interest income	6.	<u>7,244</u>	
7. Ordinary dividends	7.	<u>2,093</u>	
8. Royalties	8.	_____	
9. Net short-term capital gain (loss)	9.	<u>10,682</u>	
10. Net long-term capital gain (loss)	10.	_____	
11. Net section 1231 gain (loss)	11.	<u>963</u>	
12. Other income (loss). List type _____ and amount	12.	_____	
13. Montana composite income tax paid on behalf of partner/shareholder	13.	_____	
14. Montana income tax withheld on behalf of partner/shareholder	14.	<u>865</u>	

Part 5 - Supplemental Information

1. Premiums for Insure Montana Small Business Health Insurance credit expenses	1.	_____
2. Film Production Credit expenses	2.	_____
3. Mineral royalties tax withholding	3.	_____
4. Other information. List type _____ and amount	4.	_____

Part 6 - Montana Tax Credits and Recapture (If Applicable)

1. Insure Montana Small Business Health Insurance credit. Business FEIN	1.	_____
2. Health insurance for uninsured Montanans credit (Form HI)	2.	_____
3. Contractor's gross receipts tax credit	3.	_____
4. Other credit/recapture information. List type _____ and amount	4.	_____

Montana Schedule K-1

(CLT-4S and PR-1)

Partner's/Shareholder's Share of Income (Loss), Deductions, Credits, etc.

For the year January 1 - December 31, 2009, or tax year beginning _____ and ending _____.

Part 1 - Pass-Through Entity Information

A Entity's federal employer identification number (FEIN) <u>xx-xxxxxxx</u>	Check applicable boxes: <input checked="" type="checkbox"/> Form CLT-4S <input type="checkbox"/> Amended K-1 <input type="checkbox"/> Form PR-1 <input type="checkbox"/> Final K-1
B Entity's name and mailing address Cardinal Corporation 125 Roberts Street Henderson, NV 89012	
C <input type="checkbox"/> Check this box if this is a publicly traded partnership.	

Part 2 - Partner/Shareholder Information

A Partner's/shareholder's identifying number (SSN/FEIN) <u>xxx-xx-xxxx</u>	D Check this box if partner/shareholder is a nonresident: <input checked="" type="checkbox"/> If a nonresident, please check this box if a Montana Form PT-AGR, nonresident agreement has been filed for partner/shareholder <input checked="" type="checkbox"/>		
B Partner's/shareholder's name and mailing address Ann Pujuls 200 Prospect St Louis, MO 63125	E Shareholder's percentage of stock ownership <u>33.33</u> %		
C What type of entity is this partner/shareholder? <u>Individual</u>	F Partner's:	Beginning	Ending
	Profit	_____%	_____%
	Loss	_____%	_____%
	Capital	_____%	_____%

Part 3 - All Partners/Shareholders—Montana Adjustments

A Federal Schedule K-1 income (loss) minus deductions	A.	<u>66,862</u>	Information only; see instructions.
B Montana additions to income			
1. Federally tax-exempt interest	B1.	_____	
2. Taxes based on income or profits	B2.	_____	
3. Other additions. List type _____ and amount	B3.	_____	
C Montana subtractions from income			
1. Interest from U.S. Treasury obligations	C1.	_____	
2. Deduction for purchasing recycled material	C2.	_____	
3. Other subtractions. List type _____ and amount	C3.	_____	
D Multistate pass-through entities			
1. Apportioned income. Income apportioned to Montana	D1.	<u>12,547</u>	Information only; see instructions
2. Allocable income. Income allocated to Montana. List type _____ and amount	D2.	_____	Information only; see instructions
E Total income taxable to partner/shareholder	E.	<u>12,547</u>	Information only; see instructions

Part 4 - Nonresident Individual, Estate or Trust Beneficiary Only—Montana Source Income (Loss)

1. Montana apportionment percentage	1.	<u>0.3029</u> %	Information only; see instructions
2. Ordinary business income (loss)	2.	<u>-3,876</u>	
3. Net rental real estate income (loss)	3.	_____	
4. Other net rental income (loss)	4.	_____	
5. Guaranteed payments	5.	_____	
6. Interest income	6.	<u>7,244</u>	
7. Ordinary dividends	7.	<u>2,093</u>	
8. Royalties	8.	_____	
9. Net short-term capital gain (loss)	9.	<u>10,682</u>	
10. Net long-term capital gain (loss)	10.	_____	
11. Net section 1231 gain (loss)	11.	<u>963</u>	
12. Other income (loss). List type _____ and amount	12.	_____	
13. Montana composite income tax paid on behalf of partner/shareholder	13.	_____	
14. Montana income tax withheld on behalf of partner/shareholder	14.	_____	

Part 5 - Supplemental Information

1. Premiums for Insure Montana Small Business Health Insurance credit expenses	1.	_____	
2. Film Production Credit expenses	2.	_____	
3. Mineral royalties tax withholding	3.	_____	
4. Other information. List type _____ and amount	4.	_____	

Part 6 - Montana Tax Credits and Recapture (If Applicable)

1. Insure Montana Small Business Health Insurance credit. Business FEIN	1.	_____	
2. Health insurance for uninsured Montanans credit (Form HI)	2.	_____	
3. Contractor's gross receipts tax credit	3.	_____	
4. Other credit/recapture information. List type _____ and amount	4.	_____	



Pass-through Entity Owner Tax Agreement

Owner Information			Pass-Through Entity Information (as shown on most recent federal return or K-1)		
Name Ann Pujuls			Name Cardinal Corporation		
Mailing address 200 Prospect			Mailing address 125 Roberts Street		
City St Louis	State MO	Zip code 63125	City Henderson	State NV	Zip code 89012
Social Security Number or Federal Employer Identification Number <u>XXX-XX-XXXX</u>			Social Security Number or Federal Employer Identification Number <u>XX-XXXXXXX</u>		
			Pass-through Entity Type: <input checked="" type="checkbox"/> S Corporation <input type="checkbox"/> Partnership <input type="checkbox"/> Disregarded Entity		

The undersigned agrees:

- if an individual, to timely file a return in accordance with the provisions of 15-30-142, MCA, and, if a corporation, to file a return in accordance with the provisions of 15-31-111, MCA;
- to timely pay all taxes imposed with respect to income of the pass-through entity; and
- to be subject to the personal jurisdiction of the state for the collection of taxes and related interest, penalties and fees imposed with respect to income of the pass-through entity.

Signature of individual owner or authorized corporation officer

Date

This agreement is effective until revoked in a writing delivered to the pass-through entity and the Department of Revenue.

Instructions

Purpose of agreement. Each nonresident owner or foreign C corporation owner of a pass-through entity that agrees to file a Montana tax return has to fill out this form. If the owner does not 1) sign this agreement or 2) does not participate in the pass-through entity's composite return, the pass-through entity has to remit amounts to the Department of Revenue on behalf of the owner as provided in 15-30-142, Montana Code Annotated. This agreement is not valid unless it is signed and dated by the owner.

A foreign C corporation is a corporation that:

- is not engaged in or doing business in Montana, and
- is not an S corporation

A copy of this tax agreement has to be attached to the pass-through entity's information return. The entity is not required to attach a new agreement each year but has to attach currently effective agreements for each new nonresident individual or foreign C corporation owner and has to retain the agreements of other owners as tax records.

Types of pass-through entities. A pass-through entity is classified in Montana by its treatment for federal income tax

purposes. Partnerships include limited liability companies that are treated as partnerships. S corporations include limited liability companies that are treated as S corporations. Disregarded entities include single-member limited liability companies whose separate existence is disregarded for federal income tax purposes, partnerships that have elected under IRC § 761 to be excluded from the partnership tax rules, qualified subchapter S subsidiaries, and qualified REIT subsidiaries.

Failure of any owner to file a return or to pay taxes. If the owner does not file a Montana tax return or timely pay all taxes, the Department of Revenue will notify the pass-through entity. Following that notice, the pass-through entity can no longer rely on the tax agreement. The entity will then be required to remit amounts on behalf of the owner to the Department of Revenue for any later tax year if that owner is not included in the entity's composite return.

Questions? Please call us toll free (866) 859-2254 (in Helena, 444-6900). ☎

U.S. Income Tax Return for an S Corporation

OMB No. 1545-0130

2009

▶ Do not file this form unless the corporation has filed or is attaching Form 2553 to elect to be an S corporation.
▶ See separate instructions.

For calendar year 2009 or tax year beginning , 2009, ending , 20

A S election effective date 01/01/2000	Use IRS label. Other-wise, print or type.	Name Cardinal Corporation	D Employer identification number XX-XXXXXXX
B Business activity code number (see instructions) 518111		Number, street, and room or suite no. If a P.O. box, see instructions. 125 Roberts Street	E Date incorporated 01/01/2000
C Check if Sch. M-3 attached <input type="checkbox"/>		City or town, state, and ZIP code Henderson, NV 89012	F Total assets (see instructions) \$ 3,346,784

G Is the corporation electing to be an S corporation beginning with this tax year? ☐ Yes ☐ No If "Yes," attach Form 2553 if not already filed

H Check if: (1) ☒ Final return (2) ☐ Name change (3) ☐ Address change
(4) ☐ Amended return (5) ☐ S election termination or revocation

I Enter the number of shareholders who were shareholders during any part of the tax year **3**

Caution. Include **only** trade or business income and expenses on lines 1a through 21. See the instructions for more information.

Income	1 a Gross receipts or sales	b Less returns and allowances	c Bal ▶	1 c	138,000
	2 Cost of goods sold (Schedule A, line 8)			2	121,768
	3 Gross profit. Subtract line 2 from line 1c			3	16,232
	4 Net gain (loss) from Form 4797, Part II, line 17 (attach Form 4797)			4	
	5 Other income (loss) (see instructions—attach statement)			5	19,650
	6 Total income (loss). Add lines 3 through 5 ▶			6	35,882
Deductions (see instructions for limitations)	7 Compensation of officers			7	
	8 Salaries and wages (less employment credits)			8	
	9 Repairs and maintenance			9	
	10 Bad debts			10	3,797
	11 Rents			11	5,000
	12 Taxes and licenses			12	6,707
	13 Interest			13	9,082
	14 Depreciation not claimed on Schedule A or elsewhere on return (attach Form 4562)			14	6,082
	15 Depletion (Do not deduct oil and gas depletion.)			15	
	16 Advertising			16	470
	17 Pension, profit-sharing, etc., plans			17	
	18 Employee benefit programs			18	
	19 Other deductions (attach statement)			19	40,137
	20 Total deductions. Add lines 7 through 19 ▶			20	74,275
	21 Ordinary business income (loss). Subtract line 20 from line 6			21	-38,393
Tax and Payments	22 a Excess net passive income or LIFO recapture tax (see instructions)	22 a			
	b Tax from Schedule D (Form 1120S)	22 b			
	c Add lines 22 a and 22 b (see instructions for additional taxes)			22 c	
	23 a 2009 estimated tax payments and 2008 overpayment credited to 2009	23 a			
	b Tax deposited with Form 7004	23 b			
	c Credit for federal tax paid on fuels (attach Form 4136)	23 c			
	d Add lines 23 a through 23 c			23 d	
	24 Estimated tax penalty (see instructions). Check if Form 2220 is attached <input type="checkbox"/>			24	
	25 Amount owed. If line 23 d is smaller than the total of lines 22 c and 24, enter amount owed			25	
	26 Overpayment. If line 23 d is larger than the total of lines 22 c and 24, enter amount overpaid			26	
27 Enter amount from line 26 Credited to 2010 estimated tax ▶			27		

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Sign Here Signature of officer _____ Date _____ Title _____

May the IRS discuss this return with the preparer shown below (see instructions)? ☒ Yes ☐ No

Paid Preparer's Use Only Preparer's signature _____ Date _____ Check if self-employed ☐ Preparer's SSN or PTIN _____
Firm's name (or yours if self-employed), address, and ZIP code _____ EIN _____
Phone no. _____

Schedule A Cost of Goods Sold (see instructions)

1	Inventory at beginning of year	1		
2	Purchases	2		
3	Cost of labor	3		
4	Additional section 263A costs (attach statement)	4		
5	Other costs (attach statement)	5		121,768
6	Total. Add lines 1 through 5	6		121,768
7	Inventory at end of year	7		
8	Cost of goods sold. Subtract line 7 from line 6. Enter here and on page 1, line 2	8		121,768

9a Check all methods used for valuing closing inventory: (i) ☐ Cost as described in Regulations section 1.471-3
(ii) ☐ Lower of cost or market as described in Regulations section 1.471-4
(iii) ☐ Other (Specify method used and attach explanation.) ▶

b Check if there was a writedown of subnormal goods as described in Regulations section 1.471-2(c) ☐

c Check if the LIFO inventory method was adopted this tax year for any goods (if checked, attach Form 970) ☐

d If the LIFO inventory method was used for this tax year, enter percentage (or amounts) of closing inventory computed under LIFO **9d**

e If property is produced or acquired for resale, do the rules of section 263A apply to the corporation? ☐ Yes ☒ No

f Was there any change in determining quantities, cost, or valuations between opening and closing inventory? ☐ Yes ☒ No

If "Yes," attach explanation.

Schedule B Other Information (see instructions)

	Yes	No
1 Check accounting method: a <input type="checkbox"/> Cash b <input type="checkbox"/> Accrual c <input type="checkbox"/> Other (specify) ▶		
2 See the instructions and enter the: a Business activity ▶ b Product or service ▶		
3 At the end of the tax year, did the corporation own, directly or indirectly, 50% or more of the voting stock of a domestic corporation? (For rules of attribution, see section 267(c).) If "Yes," attach a statement showing: (a) name and employer identification number (EIN), (b) percentage owned, and (c) if 100% owned, was a QSub election made?		✓
4 Has this corporation filed, or is it required to file, a return under section 6111 to provide information on any reportable transaction?		✓
5 Check this box if the corporation issued publicly offered debt instruments with original issue discount <input type="checkbox"/> If checked, the corporation may have to file Form 8281 , Information Return for Publicly Offered Original Issue Discount Instruments.		
6 If the corporation: (a) was a C corporation before it elected to be an S corporation or the corporation acquired an asset with a basis determined by reference to its basis (or the basis of any other property) in the hands of a C corporation and (b) has net unrealized built-in gain (defined in section 1374(d)(1)) in excess of the net recognized built-in gain from prior years, enter the net unrealized built-in gain reduced by net recognized built-in gain from prior years ▶ \$		
7 Enter the accumulated earnings and profits of the corporation at the end of the tax year. \$		
8 Are the corporation's total receipts (see instructions) for the tax year and its total assets at the end of the tax year less than \$250,000? If "Yes," the corporation is not required to complete Schedules L and M-1		

Schedule K Shareholders' Pro Rata Share Items

		Total amount	
Income (Loss)	1 Ordinary business income (loss) (page 1, line 21)	1	-38,393
	2 Net rental real estate income (loss) (attach Form 8825)	2	
	3a Other gross rental income (loss) 3a		
	b Expenses from other rental activities (attach statement) 3b		
	c Other net rental income (loss). Subtract line 3b from line 3a 3c		
	4 Interest income 4		71,742
	5 Dividends: a Ordinary dividends 5a		20,730
	b Qualified dividends 5b		
	6 Royalties 6		
	7 Net short-term capital gain (loss) (attach Schedule D (Form 1120S)) 7		105,801
8a Net long-term capital gain (loss) (attach Schedule D (Form 1120S)) 8a			
b Collectibles (28%) gain (loss) 8b			
c Unrecaptured section 1250 gain (attach statement) 8c			
9 Net section 1231 gain (loss) (attach Form 4797) 9		9,540	
10 Other income (loss) (see instructions) Type ▶ 10			

Shareholders' Pro Rata Share Items (continued)		Total amount	
Deductions	11 Section 179 deduction (attach Form 4562)	11	
	12a Contributions	12a	8,200
	b Investment interest expense	12b	36,951
	c Section 59(e)(2) expenditures (1) Type ▶ (2) Amount ▶	12c(2)	
	d Other deductions (see instructions) Type ▶	12d	
Credits	13a Low-income housing credit (section 42(j)(5))	13a	
	b Low-income housing credit (other)	13b	
	c Qualified rehabilitation expenditures (rental real estate) (attach Form 3468)	13c	
	d Other rental real estate credits (see instructions) Type ▶	13d	
	e Other rental credits (see instructions) Type ▶	13e	
	f Alcohol and cellulosic biofuel fuels credit (attach Form 6478)	13f	
	g Other credits (see instructions) Type ▶	13g	
Foreign Transactions	14a Name of country or U.S. possession ▶		
	b Gross income from all sources	14b	
	c Gross income sourced at shareholder level	14c	
	<i>Foreign gross income sourced at corporate level</i>		
	d Passive category	14d	
	e General category	14e	
	f Other (attach statement)	14f	
	<i>Deductions allocated and apportioned at shareholder level</i>		
	g Interest expense	14g	
	h Other	14h	
	<i>Deductions allocated and apportioned at corporate level to foreign source income</i>		
	i Passive category	14i	
	j General category	14j	
	k Other (attach statement)	14k	
<i>Other information</i>			
l Total foreign taxes (check one): ▶ <input type="checkbox"/> Paid <input type="checkbox"/> Accrued	14l		
m Reduction in taxes available for credit (attach statement)	14m		
n Other foreign tax information (attach statement)			
Alternative Minimum Tax (AMT) Items	15a Post-1986 depreciation adjustment	15a	-1,090
	b Adjusted gain or loss	15b	
	c Depletion (other than oil and gas)	15c	
	d Oil, gas, and geothermal properties—gross income	15d	
	e Oil, gas, and geothermal properties—deductions	15e	
	f Other AMT items (attach statement)	15f	
Items Affecting Shareholder Basis	16a Tax-exempt interest income	16a	
	b Other tax-exempt income	16b	
	c Nondeductible expenses	16c	1,630
	d Property distributions	16d	306,143
	e Repayment of loans from shareholders	16e	
Other Information	17a Investment income	17a	92,472
	b Investment expenses	17b	
	c Dividend distributions paid from accumulated earnings and profits	17c	
	d Other items and amounts (attach statement)		
Reconciliation	18 Income/loss reconciliation. Combine the amounts on lines 1 through 10 in the far right column. From the result, subtract the sum of the amounts on lines 11 through 12d and 14l	18	124,269

Schedule L Balance Sheets per Books		Beginning of tax year		End of tax year	
Assets		(a)	(b)	(c)	(d)
1	Cash		64,836		50,424
2a	Trade notes and accounts receivable	16,511		0	
b	Less allowance for bad debts	()	16,511	()	
3	Inventories				
4	U.S. government obligations				
5	Tax-exempt securities (see instructions)				
6	Other current assets (attach statement)		27,178		225
7	Loans to shareholders				
8	Mortgage and real estate loans				
9	Other investments (attach statement)		3,368,966		3,249,622
10a	Buildings and other depreciable assets	116,339		119,809	
b	Less accumulated depreciation	(67,213)	49,126	(73,296)	46,513
11a	Depletable assets				
b	Less accumulated depletion	()		()	
12	Land (net of any amortization)				
13a	Intangible assets (amortizable only)				
b	Less accumulated amortization	()		()	
14	Other assets (attach statement)				
15	Total assets		3,526,617		3,346,784
Liabilities and Shareholders' Equity					
16	Accounts payable		151,544		192,300
17	Mortgages, notes, bonds payable in less than 1 year				
18	Other current liabilities (attach statement)		32,351		3,278
19	Loans from shareholders				
20	Mortgages, notes, bonds payable in 1 year or more		130,083		122,071
21	Other liabilities (attach statement)		50,095		50,095
22	Capital stock		1,000		1,000
23	Additional paid-in capital		1,343,975		1,343,975
24	Retained earnings		1,817,569		1,634,065
25	Adjustments to shareholders' equity (attach statement)				
26	Less cost of treasury stock		()		()
27	Total liabilities and shareholders' equity		3,526,617		3,346,784

Schedule M-1 Reconciliation of Income (Loss) per Books With Income (Loss) per Return**Note:** Schedule M-3 required instead of Schedule M-1 if total assets are \$10 million or more—see instructions

1	Net income (loss) per books	122,639	5	Income recorded on books this year not included on Schedule K, lines 1 through 10 (itemize):	
2	Income included on Schedule K, lines 1, 2, 3c, 4, 5a, 6, 7, 8a, 9, and 10, not recorded on books this year (itemize):		a	Tax-exempt interest \$	
3	Expenses recorded on books this year not included on Schedule K, lines 1 through 12 and 14i (itemize):		6	Deductions included on Schedule K, lines 1 through 12 and 14i, not charged against book income this year (itemize):	
a	Depreciation \$		a	Depreciation \$	
b	Travel and entertainment \$		7	Add lines 5 and 6	
		1,630			
4	Add lines 1 through 3	124,269	8	Income (loss) (Schedule K, line 18). Line 4 less line 7	124,269

Schedule M-2 Analysis of Accumulated Adjustments Account, Other Adjustments Account, and Shareholders' Undistributed Taxable Income Previously Taxed (see instructions)

	(a) Accumulated adjustments account	(b) Other adjustments account	(c) Shareholders' undistributed taxable income previously taxed
1	Balance at beginning of tax year	1,817,569	
2	Ordinary income from page 1, line 21		
3	Other additions	207,813	
4	Loss from page 1, line 21	(38,393)	
5	Other reductions	(46,781)	
6	Combine lines 1 through 5	1,940,208	
7	Distributions other than dividend distributions	306,143	
8	Balance at end of tax year. Subtract line 7 from line 6	1,634,065	

**Application for Automatic Extension of Time To File Certain
Business Income Tax, Information, and Other Returns**

► File a separate application for each return.
► See separate instructions.

OMB No. 1545-0233

**Type or
Print**

File by the due
date for the
return for which
an extension is
requested. See
instructions.

Name

Cardinal Corporation

Identifying number

XX-XXXXXX

Number, street, and room or suite no. (If P.O. box, see instructions.)

125 Roberts Street

City, town, state, and ZIP code (If a foreign address, enter city, province or state, and country (follow the country's practice for entering postal code)).

Henderson, NV 89012

Note. See instructions before completing this form.

Part I Automatic 5-Month Extension Complete if Filing Form 1065, 1041, or 8804

1a Enter the form code for the return that this application is for (see below)

Application Is For:	Form Code	Application Is For:	Form Code
Form 1065	09	Form 1041 (estate)	04
Form 8804	31	Form 1041 (trust)	05

Part II Automatic 6-Month Extension Complete if Filing Other Forms

b Enter the form code for the return that this application is for (see below)

Application Is For:	Form Code	Application Is For:	Form Code
Form 706-GS(D)	01	Form 1120-PC	21
Form 706-GS(T)	02	Form 1120-POL	22
Form 1041-N	06	Form 1120-REIT	23
Form 1041-QFT	07	Form 1120-RIC	24
Form 1042	08	Form 1120S	25
Form 1065-B	10	Form 1120-SF	26
Form 1066	11	Form 3520-A	27
Form 1120	12	Form 8612	28
Form 1120-C	34	Form 8613	29
Form 1120-F	15	Form 8725	30
Form 1120-FSC	16	Form 8831	32
Form 1120-H	17	Form 8876	33
Form 1120-L	18	Form 8924	35
Form 1120-ND	19	Form 8928	36
Form 1120-ND (section 4951 taxes)	20		

- 2** If the organization is a foreign corporation that does not have an office or place of business in the United States, check here ☐
- 3** If the organization is a corporation and is the common parent of a group that intends to file a consolidated return, check here ☐
If checked, attach a schedule, listing the name, address, and Employer Identification Number (EIN) for each member covered by this application.

Part III All Filers Must Complete This Part

- 4** If the organization is a corporation or partnership that qualifies under Regulations section 1.6081-5, check here . ☒

5a The application is for calendar year 20 **09**, or tax year beginning _____, 20 _____, and ending _____, 20 _____

b Short tax year. If this tax year is less than 12 months, check the reason:

☐ Initial return ☐ Final return ☐ Change in accounting period ☐ Consolidated return to be filed

6 Tentative total tax	6		
7 Total payments and credits (see instructions)	7		
8 Balance due. Subtract line 7 from line 6. Generally, you must deposit this amount using the Electronic Federal Tax Payment System (EFTPS), a Federal Tax Deposit (FTD) Coupon, or Electronic Funds Withdrawal (EFW) (see instructions for exceptions)	8		

**SCHEDULE D
(Form 1120S)**Department of the Treasury
Internal Revenue Service**Capital Gains and Losses and Built-in Gains**

OMB No. 1545-0130

2009

▶ Attach to Form 1120S.

▶ See separate instructions.

Name

Employer identification number

Cardinal Corporation

XX-XXXXXXX

Part I Short-Term Capital Gains and Losses—Assets Held One Year or Less

(a) Description of property (Example: 100 shares of Z Co.)	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)	(d) Sales price	(e) Cost or other basis (see instructions)	(f) Gain or (loss) (Subtract (e) from (d))
1 100 Shares of XYZ Company	Various	Various	205,801	100,000	105,801
2 Short-term capital gain from installment sales from Form 6252, line 26 or 37				2	
3 Short-term capital gain or (loss) from like-kind exchanges from Form 8824				3	
4 Combine lines 1 through 3 in column (f)				4	105,801
5 Tax on short-term capital gain included on line 21 below				5	()
6 Net short-term capital gain or (loss). Combine lines 4 and 5. Enter here and on Form 1120S, Schedule K, line 7 or 10				6	105,801

Part II Long-Term Capital Gains and Losses—Assets Held More Than One Year

(a) Description of property (Example: 100 shares of Z Co.)	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)	(d) Sales price	(e) Cost or other basis (see instructions)	(f) Gain or (loss) (Subtract (e) from (d))
7					
8 Long-term capital gain from installment sales from Form 6252, line 26 or 37				8	
9 Long-term capital gain or (loss) from like-kind exchanges from Form 8824				9	
10 Capital gain distributions				10	
11 Combine lines 7 through 10 in column (f)				11	
12 Tax on long-term capital gain included on line 21 below				12	()
13 Net long-term capital gain or (loss). Combine lines 11 and 12. Enter here and on Form 1120S, Schedule K, line 8a or 10				13	

Part III Built-in Gains Tax (See instructions before completing this part.)

14 Excess of recognized built-in gains over recognized built-in losses (attach computation schedule) .	14	
15 Taxable income (attach computation schedule)	15	
16 Net recognized built-in gain. Enter the smallest of line 14, line 15, or line 6 of Schedule B . . .	16	
17 Section 1374(b)(2) deduction	17	
18 Subtract line 17 from line 16. If zero or less, enter -0- here and on line 21	18	
19 Enter 35% of line 18	19	
20 Section 1374(b)(3) business credit and minimum tax credit carryforwards from C corporation years	20	
21 Tax. Subtract line 20 from line 19 (if zero or less, enter -0-). Enter here and on Form 1120S, page 1, line 22b	21	

For Paperwork Reduction Act Notice, see the Instructions for Form 1120S.

Cat. No. 11516V

Schedule D (Form 1120S) 2009

Form **4797**Department of the Treasury
Internal Revenue Service (99)**Sales of Business Property**
(Also Involuntary Conversions and Recapture Amounts
Under Sections 179 and 280F(b)(2))

▶ Attach to your tax return.

▶ See separate instructions.

OMB No. 1545-0184

2009Attachment
Sequence No. **27**

Name(s) shown on return

Cardinal Corporation

Identifying number

XX-XXXXXXX

- 1 Enter the gross proceeds from sales or exchanges reported to you for 2009 on Form(s) 1099-B or 1099-S (or substitute statement) that you are including on line 2, 10, or 20 (see instructions)

1

275,000

Part I Sales or Exchanges of Property Used in a Trade or Business and Involuntary Conversions From Other Than Casualty or Theft—Most Property Held More Than 1 Year (see instructions)

2	(a) Description of property	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)	(d) Gross sales price	(e) Depreciation allowed or allowable since acquisition	(f) Cost or other basis, plus improvements and expense of sale	(g) Gain or (loss) Subtract (f) from the sum of (d) and (e)
	475 Main Street	06/20/2004	07/07/2009	275,000		265,460	9,540

- 3 Gain, if any, from Form 4684, line 43
- 4 Section 1231 gain from installment sales from Form 6252, line 26 or 37
- 5 Section 1231 gain or (loss) from like-kind exchanges from Form 8824
- 6 Gain, if any, from line 32, from other than casualty or theft.
- 7 Combine lines 2 through 6. Enter the gain or (loss) here and on the appropriate line as follows:

3

4

5

6

7

9,540

Partnerships (except electing large partnerships) and S corporations. Report the gain or (loss) following the instructions for Form 1065, Schedule K, line 10, or Form 1120S, Schedule K, line 9. Skip lines 8, 9, 11, and 12 below.

Individuals, partners, S corporation shareholders, and all others. If line 7 is zero or a loss, enter the amount from line 7 on line 11 below and skip lines 8 and 9. If line 7 is a gain and you did not have any prior year section 1231 losses, or they were recaptured in an earlier year, enter the gain from line 7 as a long-term capital gain on the Schedule D filed with your return and skip lines 8, 9, 11, and 12 below.

- 8 Nonrecaptured net section 1231 losses from prior years (see instructions)
- 9 Subtract line 8 from line 7. If zero or less, enter -0-. If line 9 is zero, enter the gain from line 7 on line 12 below. If line 9 is more than zero, enter the amount from line 8 on line 12 below and enter the gain from line 9 as a long-term capital gain on the Schedule D filed with your return (see instructions)

8

9

Part II Ordinary Gains and Losses (see instructions)

- 10 Ordinary gains and losses not included on lines 11 through 16 (include property held 1 year or less):

- 11 Loss, if any, from line 7
- 12 Gain, if any, from line 7 or amount from line 8, if applicable
- 13 Gain, if any, from line 31
- 14 Net gain or (loss) from Form 4684, lines 35 and 42a
- 15 Ordinary gain from installment sales from Form 6252, line 25 or 36
- 16 Ordinary gain or (loss) from like-kind exchanges from Form 8824.
- 17 Combine lines 10 through 16

11

12

13

14

15

16

17

- 18 For all except individual returns, enter the amount from line 17 on the appropriate line of your return and skip lines a and b below. For individual returns, complete lines a and b below:

a If the loss on line 11 includes a loss from Form 4684, line 39, column (b)(ii), enter that part of the loss here. Enter the part of the loss from income-producing property on Schedule A (Form 1040), line 28, and the part of the loss from property used as an employee on Schedule A (Form 1040), line 23. Identify as from "Form 4797, line 18a." See instructions

b Redetermine the gain or (loss) on line 17 excluding the loss, if any, on line 18a. Enter here and on Form 1040, line 14

18a

18b

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 130861

Form **4797** (2009)

Part III Gain From Disposition of Property Under Sections 1245, 1250, 1252, 1254, and 1255
 (see instructions)

19 (a) Description of section 1245, 1250, 1252, 1254, or 1255 property:		(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)
A			
B			
C			
D			

These columns relate to the properties on lines 19A through 19D. ►		Property A	Property B	Property C	Property D
20	Gross sales price (Note: See line 1 before completing.)	20			
21	Cost or other basis plus expense of sale	21			
22	Depreciation (or depletion) allowed or allowable.	22			
23	Adjusted basis. Subtract line 22 from line 21.	23			
24	Total gain. Subtract line 23 from line 20	24			
25	If section 1245 property:				
a	Depreciation allowed or allowable from line 22	25a			
b	Enter the smaller of line 24 or 25a	25b			
26	If section 1250 property: If straight line depreciation was used, enter -0- on line 26g, except for a corporation subject to section 291.				
a	Additional depreciation after 1975 (see instructions)	26a			
b	Applicable percentage multiplied by the smaller of line 24 or line 26a (see instructions)	26b			
c	Subtract line 26a from line 24. If residential rental property or line 24 is not more than line 26a, skip lines 26d and 26e	26c			
d	Additional depreciation after 1969 and before 1976.	26d			
e	Enter the smaller of line 26c or 26d	26e			
f	Section 291 amount (corporations only)	26f			
g	Add lines 26b, 26e, and 26f.	26g			
27	If section 1252 property: Skip this section if you did not dispose of farmland or if this form is being completed for a partnership (other than an electing large partnership).				
a	Soil, water, and land clearing expenses	27a			
b	Line 27a multiplied by applicable percentage (see instructions)	27b			
c	Enter the smaller of line 24 or 27b	27c			
28	If section 1254 property:				
a	Intangible drilling and development costs, expenditures for development of mines and other natural deposits, mining exploration costs, and depletion (see instructions)	28a			
b	Enter the smaller of line 24 or 28a	28b			
29	If section 1255 property:				
a	Applicable percentage of payments excluded from income under section 126 (see instructions)	29a			
b	Enter the smaller of line 24 or 29a (see instructions)	29b			

Summary of Part III Gains. Complete property columns A through D through line 29b before going to line 30.

30	Total gains for all properties. Add property columns A through D, line 24	30	
31	Add property columns A through D, lines 25b, 26g, 27c, 28b, and 29b. Enter here and on line 13	31	
32	Subtract line 31 from line 30. Enter the portion from casualty or theft on Form 4684, line 37. Enter the portion from other than casualty or theft on Form 4797, line 6	32	

Part IV Recapture Amounts Under Sections 179 and 280F(b)(2) When Business Use Drops to 50% or Less
 (see instructions)

	(a) Section 179	(b) Section 280F(b)(2)
33 Section 179 expense deduction or depreciation allowable in prior years.	33	
34 Recomputed depreciation (see instructions)	34	
35 Recapture amount. Subtract line 34 from line 33. See the instructions for where to report	35	

Schedule K-1
(Form 1120S)

 Department of the Treasury
 Internal Revenue Service

 For calendar year 2008, or tax
 year beginning _____, 2008
 ending _____, 20____

2008

☐ Final K-1

☐ Amended K-1

OMB No. 1545-0130

Shareholder's Share of Income, Deductions, Credits, etc.
 ▶ See back of form and separate instructions.

Part I Information About the Corporation		Part III Shareholder's Share of Current Year Income, Deductions, Credits, and Other Items	
A Corporation's employer identification number XX-XXXXXXX		1 Ordinary business income (loss) - 12,796	13 Credits
B Corporation's name, address, city, state, and ZIP code Cardinal Corporation 125 Roberts Street Henderson, NV 89012		2 Net rental real estate income (loss)	
		3 Other net rental income (loss)	
C IRS Center where corporation filed return Ogden, Utah		4 Interest income 23,912	
Part II Information About the Shareholder		5a Ordinary dividends 6,909	
D Shareholder's identifying number XXX-XX-XXXX		5b Qualified dividends	14 Foreign transactions
E Shareholder's name, address, city, state, and ZIP code Albert Pujuls 2027 Sanders St Louis, MO 63124		6 Royalties	
		7 Net short-term capital gain (loss) 35,263	
F Shareholder's percentage of stock ownership for tax year _____ 33.33 %		8a Net long-term capital gain (loss)	
		8b Collectibles (28%) gain (loss)	
		8c Unrecaptured section 1250 gain	
		9 Net section 1231 gain (loss) 28,623	
		10 Other income (loss)	15 Alternative minimum tax (AMT) items A -363
		11 Section 179 deduction	16 Items affecting shareholder basis C 543
		12 Other deductions A 2,733	D 102,037
		G 12,316	
			17 Other information A 30,821
		* See attached statement for additional information.	

For IRS Use Only

Schedule K-1
(Form 1120S)

 Department of the Treasury
 Internal Revenue Service

 For calendar year 2008, or tax
 year beginning _____, 2008
 ending _____, 20____

Shareholder's Share of Income, Deductions, Credits, etc.
 ▶ See back of form and separate instructions.

☐ Final K-1

☐ Amended K-1

OMB No. 1545-0130

2008

Part III Shareholder's Share of Current Year Income, Deductions, Credits, and Other Items
Part I Information About the Corporation
A Corporation's employer identification number
 XX-XXXXXXX

B Corporation's name, address, city, state, and ZIP code
 Cardinal Corporation
 125 Roberts Street
 Henderson, NV 89012

C IRS Center where corporation filed return
 Ogden, Utah

Part II Information About the Shareholder
D Shareholder's identifying number
 XXX-XX-XXXX

E Shareholder's name, address, city, state, and ZIP code
 Annabell Pujuls
 100 Benton Ave
 St Louis, MO 63124

F Shareholder's percentage of stock ownership for tax year 33.33 %

For IRS Use Only

1	Ordinary business income (loss)	13	Credits
	- 12,796		
2	Net rental real estate income (loss)		
3	Other net rental income (loss)		
4	Interest income		
	23,912		
5a	Ordinary dividends		
	6,909		
5b	Qualified dividends	14	Foreign transactions
6	Royalties		
7	Net short-term capital gain (loss)		
	35,263		
8a	Net long-term capital gain (loss)		
8b	Collectibles (28%) gain (loss)		
8c	Unrecaptured section 1250 gain		
9	Net section 1231 gain (loss)		
	28,623		
10	Other income (loss)	15	Alternative minimum tax (AMT) items
		A	-363
11	Section 179 deduction	16	Items affecting shareholder basis
		C	543
12	Other deductions		
A	2,733	D	102,037
G	12,316		
		17	Other information
		A	30,821
* See attached statement for additional information.			

Schedule K-1
(Form 1120S)

 Department of the Treasury
 Internal Revenue Service

 For calendar year 2008, or tax
 year beginning _____, 2008
 ending _____, 20____

**Shareholder's Share of Income, Deductions,
 Credits, etc.**

▶ See back of form and separate instructions.

☐ Final K-1

☐ Amended K-1

OMB No. 1545-0130

2008

**Part III Shareholder's Share of Current Year Income,
 Deductions, Credits, and Other Items**
Part I Information About the Corporation
A Corporation's employer identification number
 xx-xxxxxxx

B Corporation's name, address, city, state, and ZIP code
Cardinal Corporation
125 Roberts Street
Henderson, NV 89012
C IRS Center where corporation filed return
Ogden, Utah
Part II Information About the Shareholder
D Shareholder's identifying number
 xxx-xx-xxxx

E Shareholder's name, address, city, state, and ZIP code
Ann Pujuls
200 Prospect
St Louis, MO 63125
F Shareholder's percentage of stock
 ownership for tax year _____ **33.33 %**

For IRS Use Only

1	Ordinary business income (loss) - 12,796	13	Credits
2	Net rental real estate income (loss)		
3	Other net rental income (loss)		
4	Interest income 23,912		
5a	Ordinary dividends 6,909		
5b	Qualified dividends	14	Foreign transactions
6	Royalties		
7	Net short-term capital gain (loss) 35,263		
8a	Net long-term capital gain (loss)		
8b	Collectibles (28%) gain (loss)		
8c	Unrecaptured section 1250 gain		
9	Net section 1231 gain (loss) 28,623		
10	Other income (loss)	15	Alternative minimum tax (AMT) items -363
		A	
11	Section 179 deduction	16	Items affecting shareholder basis 543
12	Other deductions 2,733	C	
A		D	102,037
G	12,316		
		17	Other information 30,821
		A	

* See attached statement for additional information.